

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK**

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UNITED STATES OF AMERICA,

Plaintiff,

-against-

**ORDER**  
13-CV-3211 (ADS)(WDW)

ELIZABETH WATTS, as Executrix of the Estate of MARK E.  
PICA,

Defendant.

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**APPEARANCES:**

**Mulle & Iannarone, PC**  
*Attorneys for the Plaintiff*  
300 East Main Street, Suite 3  
Smithtown, NY 11787  
By: Dolores M. Iannarone, Esq., Of Counsel

**NO APPEARANCE:**

Elizabeth Watts, as Executrix of the Estate of Mark E. Pena  
Jennifer

**SPATT, District Judge.**

On June 4, 2013, the Plaintiff United States of America (the “Plaintiff”) commenced this action against the Defendant Elizabeth Watts, as Executrix of the Estate of Mark E. Pica (“the Defendant”). The Plaintiff seeks to foreclose on a Note and Mortgage upon real property situated in Suffolk County, New York and known as 169 Pawnee Avenue, Mastic, New York (the “subject property”).

On June 13, 2013, the Defendant was served with the Plaintiff’s Complaint. The Defendant did not answer. On August 14, 2013, the Plaintiff requested a certificate of default as against the Defendant and, then next day, on August 15, 2013, the Clerk of the Court noted the default of the Defendant. Thereafter, on September 30, 2013, the Plaintiff moved for a default judgment against the Defendant. On March 28, 2014, this Court referred the matter to United States Magistrate Judge William D. Wall for a recommendation as to whether the motion for a default judgment should be

granted, and if so, (1) whether a judgment of foreclosure and sale should be awarded, and (2) whether any other relief should be granted.

On May 28, 2014, Judge Wall issued a Report and Recommendation (the “Report”) recommending that (1) the Plaintiff’s motion for a default judgment be granted; (2) the Plaintiff be awarded a judgment of foreclosure and sale; (3) the Plaintiff be awarded principal, advances and interest in the amount of \$121,341.79, as well as interest accrued past September 23, 2013 at the relevant daily per diem rates, along with costs in the amount of \$780; and (4) the judgment will foreclose any interest that the Defendant has in the subject property. Also on July 15, 2015, the Plaintiffs served the Report on the Defendant. To date, there have been no objections filed to the Report.

In reviewing a report and recommendation, a court “may accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge.” 28 U.S.C. §636(b)(1)(C). “To accept the report and recommendation of a magistrate, to which no timely objection has been made, a district court need only satisfy itself that there is no clear error on the face of the record.” Wilds v. United Parcel Serv., 262 F. Supp. 2d 163, 169 (S.D.N.Y. 2003) (citing Nelson v. Smith, 618 F. Supp. 1186, 1189 (S.D.N.Y. 1985)). The Court has reviewed Judge Wall’s Report and finds it to be persuasive and without any legal or factual errors. There being no objection to Judge Wall’s Report, it is hereby

**ORDERED**, that Judge Wall’s Report and Recommendation is adopted in its entirety. The Court (1) grants the Plaintiff’s motion for a default judgment; (2) awards the Plaintiff a judgment of foreclosure and sale; (3) awards the Plaintiff principal, advances and interest in the amount of \$121,341.79, as well as interest accrued past September 23, 2013 at the relevant daily per diem rates, along with costs in the amount of \$780; and (4) directs that the judgment forecloses any interest that the Defendant has in the subject property; and it is further

**ORDERED**, that the Clerk of the Court is directed to enter judgment in favor of the Plaintiff as set forth above; and it is further

**ORDERED**, that the Clerk of the Court is directed to close the case.

**SO ORDERED.**

Dated: Central Islip, New York  
August 28, 2014

/s/ Arthur D. Spatt  
ARTHUR D. SPATT  
United States District Judge